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Datapoint count LSME ESRS ED

Issues Paper

Objective

- 1 This paper is prepared by the EFRAG Secretariat to indicate to SRB members an estimation of the reduced datapoints in LSME ESRS ED. Its sole purpose is to present an approximate amount of reduction in LSME datapoints compared to the content of the ESRS issued as delegated act, following the simplifications and streamlining exercises of EFRAG on LSME.

Methodology used to identify LSME datapoints

- 2 Secretariat used as a starting point for identifying the reduction of datapoints in LSME the *(Draft) List of ESRS Data Points – Implementation Guidance*. The key steps taken were:
 - (a) Identify if the datapoint is kept or deleted in LSME
 - (b) Track if it is turned into a voluntary one (from “shall” in set 1 to “may” in LSME)
 - (c) Aggregate the ones that are voluntary, the ones that are provided “if applicable”, the ones with a “report if you have” approach.

Estimated reduction in LSME

- 3 Secretariat estimates **48% reduction in LSME “shall” datapoints** if we consider the simplification of “report if you have” and “if applicable” components compared to Set 1:

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	SHALL	MAY			REPORT IF YOU HAVE / IF APPLICABLE	TOTAL
		From "Shall" to "May"	MAY in Set 1	Total		
Set 1*	827	-	257	257	-	1,084
LSME	466	81	110	191	32	689
Reduction "nr."	-361	-	-147	-66	-	-395
Reduction "%"	-44%	-	-57%	-26%	-	-36%

- 4 Secretariat also compared the MDR¹ section of Set 1 with what is kept in LSME, presented below:

	Set 1	LSME
MDR-P	6	6
MDR-A	11	11
MDR-T ("Report if you have" in LSME)	13	11
MDR-M	3	0

¹ MDR: Minimum Disclosure Requirements